

U.S. Application No. 10/774,370

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

RECEIVED  
CENTRAL FAX CENTER  
JUN 01 2007

**Listing of Claims:**

1. – 11. (canceled)

12. (currently amended) A method for manufacturing a single pole type magnetic write head, comprising the steps of:

forming a groove on an inorganic insulating layer;

forming a magnetic layer serving as a main pole of the write head in the groove; and

forming a recess in the magnetic layer on ~~the a~~ trailing side of ~~the an~~ air bearing surface thereof.

13. (original) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the recess is formed by ion milling.

14. (currently amended) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the recess is formed by removing a part of the magnetic layer with ~~any method of~~ any one of the following methods of CMP, acid treatment, RIE, and milling.

## U.S. Application No. 10/774,370

15. (previously presented) The method for manufacturing a single pole type magnetic head according to claim 12, wherein the step of forming the groove on the inorganic insulating layer includes a step of forming a resist pattern on the inorganic insulating layer and the step of performing etching using the resist pattern as a mask.

16. – 17. (canceled)

18. (previously presented) A method for manufacturing a single pole type magnetic head according to claim 12, wherein an outline of said magnetic layer, after said recess has been formed, has a first line segment and a second line segment, and the second line segment has one or more points closer to the first line segment than opposite ends of the second line segment.

19. – 21. (canceled)